

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Petitioner,

v.

BAY AREA SAFE ALTERNATIVES
COLLECTIVE, INC.,

Respondent.

Case No. [14-cv-00444-SBA](#) (MEJ)

**ORDER TO SHOW CAUSE WHY
INTERNAL REVENUE SERVICE
SUMMONS SHOULD NOT BE
ENFORCED**

Re: Dkt. No. 4

Upon consideration of the United States' Petition to Enforce Internal Revenue Summons and the Declaration in support thereof, the Court finds that the United States has established a prima facie case under *United States v. Powell*, 379 U.S. 48 (1964), for enforcement of the Internal Revenue Service summons at issue.

Accordingly, IT IS HEREBY ORDERED that Respondent BAY AREA SAFE ALTERNATIVES COLLECTIVE, INC. appear before the undersigned United States Magistrate Judge on the 27th day of March, 2014, at 10:00 a.m., in Courtroom B, 15th Floor, United States District Court, 450 Golden Gate Avenue, San Francisco, California, and then and there show cause, if any, why Respondent should not be compelled to appear and provide documents and testimony as required by the summons.

It is further ORDERED that:

1. A copy of this Order, together with the Petition to Enforce Internal Revenue Service Summons and supporting papers, shall be served upon Respondent in accordance with Rule 4 of the Federal Rules of Civil Procedure at least thirty-five days before the date set for the show-cause hearing;

2. Since the Petition to Enforce Internal Revenue Summons and supporting papers make a prima facie showing that the IRS investigation is being conducted for a legitimate purpose,

1 that the inquiry may be relevant to that purpose, that the information sought is not already within
2 the Commissioner's possession, and that the administrative steps required by the Internal Revenue
3 Code have been followed, *see United States v. Powell*, 379 U.S. 48 (1964), the burden has shifted
4 to Respondent to oppose enforcement of the summons;

5 3. If Respondent has any defense to present or opposition to the Petition, such defense
6 or opposition shall be made in writing, filed with the Clerk and served on counsel for the United
7 States, at least 21 days prior to the date set for the show-cause hearing. The United States may file
8 a reply memorandum to any opposition at least 14 days prior to the date set for the show-cause
9 hearing.

10 4. At the show-cause hearing, the Court will consider all issues raised by Respondent.
11 Only those issues brought into controversy by the responsive pleadings and supported by an
12 affidavit or declaration will be considered. Any uncontested allegation in the Petition will be
13 considered admitted.

14 **IT IS SO ORDERED.**

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16 Dated: February 7, 2014

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19 MARIA-ELENA JAMES
20 United States Magistrate Judge
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